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IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA;
CHARLES DUFF, Revenue Officer,
Internal Revenue Service,

No. Misc. S-10-0021 JAM EFB

Petitioners,
vs.

LORETTA A. MIGLIORI,
Respondent.

ORDER TO SHOW CAUSE

This action was referred to the undersigned under Eastern District of California Local Rule 302(c)(9), pursuant to 28 U.S.C. § 636(b)(1). On April 14, 2010, the undersigned held a show cause hearing pursuant to an order issued in this case on February 19, 2010. Dckt. No. 3. At the hearing, attorney Yoshinori Himel appeared on behalf of petitioners and respondent appeared pro se. However, respondent indicated at the hearing that she is represented in this matter by attorneys Steven Mopsick and Betty Williams of the law firm Mopsick and Williams. Neither Mopsick nor Williams was present at the show cause hearing. The court acknowledges that because neither Mopsick nor Williams has formally appeared in this action, neither attorney was served with notice of the hearing. Nonetheless, in light of respondent's representation that Mopsick and Williams represent her in this matter, the show cause hearing was continued.

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1 Further, Mopsick and Williams will be ordered to explain the status of their representation of
2 respondent in this matter (including whether they intend to appear at the continued show cause
3 hearing on respondent's behalf) and to show cause why they should not be sanctioned for failing
4 to appear at the April 14 show cause hearing.

5 Accordingly, IT IS HEREBY ORDERED that:

6 1. The April 14, 2010 show cause hearing is continued to May 5, 2010 at 10:00 a.m. in
7 Courtroom No. 24.

8 2. On or before April 28, 2010, Mopsick and Williams are ordered to explain the status
9 of their representation of respondent in this matter (including whether they intend to appear at
10 the May 5 show cause hearing on respondent's behalf) and to show cause why they should not
11 be sanctioned for failing to appear at the April 14 show cause hearing.

12 3. The Clerk of Court is directed to serve a copy of this order on Steve Mopsick and
13 Betty Williams at Mopsick & Williams by mail to 3600 American River Drive, Suite 220,
14 Sacramento, California 95864 and fax service to (916) 488-8196.

15 SO ORDERED.

16 DATED: April 21, 2010.


EDMUND F. BRENNAN
UNITED STATES MAGISTRATE JUDGE